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COUNTY OF ERIE

MARK C. POLONCARZ
COUNTY EXECUTIVE

June 5, 2015

Erie County Legislature
92 Franklin Street – Fourth Floor
Buffalo, New York 14202

Re: Levy of the 2015-2016 School Tax Budgets

Dear Honorable Members:

Please find attached a resolution and accompanying memorandum requesting legislative authorization in order to levy the 2015-2016 School Tax Budgets.

If your Honorable Body requires further information or has any questions, please contact Joseph Maciejewski, Director of Real Property Tax Services. Thank you for your consideration on this matter.

Sincerely yours,

Mark C. Poloncarz, Esq.
Erie County Executive

cc: Joseph Maciejewski, Director of Real Property Tax Services

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Real Property Tax Services
Re: Levy of 2015-2016 School Tax Budgets
Date: June 3, 2015

SUMMARY

Several non-city school districts within Erie County have adopted their school budgets, and determined the amounts to be raised and fixed their school tax rates. Under the Erie County Tax Act, the Erie County Legislature must next levy the school taxes no later than the first Tuesday in September.

FISCAL IMPLICATIONS

School districts will receive their property tax levy.

REASONS FOR RECOMMENDATION/ BACKGROUND INFORMATION

The Director of Real Property Tax Services has spread and extended said school tax amounts, at the school tax rates certified to him, against the taxable real property appearing on the respective school assessment rolls.

Several non-city school districts lying within Erie County have adopted their school budgets, determined the amounts to be raised, and fixed their school tax rates. Pursuant to the Erie County Tax Act, Erie County Legislature must levy the school taxes no later than the first Tuesday in September.

CONSEQUENCES OF NEGATIVE ACTION

School districts will not receive their property tax levy.

STEPS FOLLOWING APPROVAL

The Director of Real Property Tax Services will deliver school district tax rolls, bills and warrants to such school tax collecting officials.

A RESOLUTION SUBMITTED BY:
REAL PROPERTY TAX SERVICES

RE: Levy 2015-2016 School Tax Budgets

WHEREAS, several non-city school districts lying within the County of Erie have adopted their school budgets for the current school year, determined the amount thereof to be raised by real property tax and will have fixed their school tax rates, with said budgets, amounts and rates to be certified to and filed with the Real Property Tax Services Department of Erie County, no later than August 10, 2015; and

WHEREAS, the Director for the Erie County Department of Real Property Tax Services will spread and extend said school tax amounts, at the school tax rates certified to him, against the taxable real property appearing on the respective school assessment rolls.

NOW, THEREFORE, BE IT

RESOLVED, that there is hereby levied and assessed upon the taxable real property appearing on the school assessment rolls for the respective school districts the amounts to be raised by school taxes, as spread and extended by the Director of the Erie County Department of Real Property Tax Services, which amounts shall be collected from the persons and corporations liable therefore in accordance with and pursuant to the provisions of the statutes in such cases made and provided; and be it further

RESOLVED, that the Chairman and the Clerk of the Legislature are hereby directed to execute in the name and under the seal of the County of Erie, and to annex to the respective school district tax rolls as they are compiled by the Director of the Erie County Department of Real Property Tax Services, a good and sufficient warrant, addressed to the proper tax collecting officials, commanding them to collect such school district taxes in accordance with applicable law; and be it further

RESOLVED, that the Director of the Erie County Department of Real Property Tax Services is hereby directed to deliver such school district tax rolls and warrants to such tax collecting officials to be acted upon in accordance with applicable law; and be it further

RESOLVED, that each and every act of Director of the Erie County Department of Real Property Tax Services in connection with the foregoing is hereby ratified and confirmed; and be it further

RESOLVED, that the Clerk of the Legislature is hereby directed to cause such non-city school district budgets, tax rates and resolutions to be printed in the journal of the proceedings of the Legislature; and be it further

RESOLVED that certified copies of this resolution be forwarded to the County Executive, County Attorney, County Comptroller, Director of Budget and Management, and Director of Real Property Tax Services.